CLUB RUNS STARTED.

WHEELMEN OUT ON ALL THE AVAIL-ABLE ROADS.

EVIDENCE GIVEN BY THE RIDERS THAT EASTER HAD COME-PATHS CROWDED IN

THE AFTERNOON. There was no diminution in the number of wheelriders yesterday because of the fact that it was Easter Sunday. All the popular routes of travel, such as the Coney Island paths, the Thirtieth Ward roads, the Eastern Parkway, Bedford-ave. Glenmore-ave, and the Merrick Road, contained double bicycle parades, gliding by each other in poposite directions. The fact that the biggest swarms were seen in the afternoon suggested.

opposite directions. The fact that the diggest swarms were seen in the afternoon suggested, however, the charitable assumption that a large proportion of those who enjoyed this recreation in the afternoon had fuffilled their devotional obligations in the morning.

A student of feminine ways would have known it was Easter by simply observing some of the women riders. True to the yearning of their sex to do honor to the day in new apparel, not a few of them had donned bright new spring suits, and in lieu of bonnets wore summery bleyele hats. These took the form mostly of light straw sallor hats. These had somewhat the appearance of rushing the season, as the air, especially in the morning, had a March briskness. The sky was clear throughout the day, and, except for a pretty stiff northwest wind, it was just about the sort of day that wheelmen would have ordered, if they had had the making of the weather.

Club runs began in earnest yesterday. Forty members of the Brooklyn Bicycle Club went to Patchogue, under Captain W. L. Garcia. With not a few other clubs the New-Jersey hills proved more attractive, however. The riders seemed to think that the roads would more surely be dry. Macadam roads were dry in all directions, as a matter of fact. They had had sunshine and wind since Friday morning.

Macedam rouse matter of fact. They had had sunshine and wind since Friday morning.

Some of the other runs were: Comet Wheelmen, to Paterson, N. J.; Alvine Club Cyclers, to Coney Island: Williamsburg Wheelmen, to Paterson, Easter Long Island: Williamsburg Wheelmen, to Paterson, To Coney Island: Wheelmen, to Orange; Central Wheelmen, to Coney Island: Defender Wheelmen, to Fushing: Conet Wheelmen, to Yuking: Conet Wheelmen, to Fushing: Conet Wheelmen, to Fushing: Conet Wheelmen, to Fushing: Dacotah Wheelmen, to Bensonhurst, and the Windsor Terrace Wheelmen, to Parkville Centra. Among the New-York clubs that were seen on the Path were the Century Wheelmen.

## TO HAVE A CLUBHOUSE.

THE ROYAL ARCANUM OUTING CLUB ORGANIZED.

TWE HUNDRED MENTERS OF THE ORDER WHO TAKE INTEREST IN OUTDOOR SPORTS PRE

A meeting to organize what is to be known as the Royal Arcanum Outing Club was held on Saturday night at No. 153 Pierrepont-at. There were about fifty delegates from the various councils of the Royal Arcanum present, and a number of portant matters relating to the new club was discussed, including the appointing of a committee to select a site for a city clubhouse. It was proposed that the building should be large enough to commodate the different councils for their meetings and bowling tournaments, and fitted with all improvements for club purposes. eys will be built in the basement, and will be among the finest in the city. It was decided to rect a handsome clubhouse somewhere about the centre of the city.

The summer home of the club will be built on the Bay Ridge shore, near Seventleth-st. A large plot of ground has also been secured and will be aid out for football matches and other cutdoor was also announced that five hundred sembers had been secured for the organization and members had been secured for the organization and that there were many more willing to join. The initiation fee was placed at \$10, and the annual dues at \$12. The first four hundred members will be charter members and the initiation fee paid by them will make then bondholders in the club.

At the club was formally organized and incorporated, and officers were elected and installed. Useth F Price, Past Grand Regent of the State of New-York, was chosen president by acclaimation, and the other officers elected are: Vice-president, and the other officers elected are: Vice-president,

Justin F Price, resemble president by acciaination. New-York, was chosen president and the other officers elected are: Vice-president, and the other officers elected are: Vice-president, Samuel Deal; secretary, Edward Pryc; treasurer, Samuel Deal; secretary, Edward Pryc; treasurer, Heury F, Monne; captain, M. W. Mullaney, first Heury F, Monne; captain, M. W. Mullaney, first literature, J. F. J. Murphy; second lieutenant, J. F. J. Murphy; second lieutenant. George Schaller.

The ten irustees elected are John A. Quintard,
Foster L. Enckus, A. C. Salmon, W. A. Griffith,
L.J. Cunningham, E. L. Haynes, A. H. McGill,
J. J. A. Herlez, William J. Barber and Matthew
Judge. At the meeting to be held next Friday
evening reports will be made by the Site and Consfitution committees.

NATIONALS TO HAVE A NEW HOME.

GROUND BROKEN FOR A \$10,000 STRUCTURE FOR THE POPULAR BROOKLYN ATHLETIC ORGANIZATION.

Ground was broken on Saturday for the new clubtee of the National Athletic Club of Brooklyn. Members of the Building Committee of the organigation, consisting of Oscar Hauck, chairman; Michael J. Brophy, Frederick H. Plate, R. H. Pforr, John J. Hunter, Louis Eswein, Harry J. Fischer, B. Hollis and C. W. Hay, each turned a shovelful of earth and then the work of excavation for the foundation of the plant began. The building will occupy two full city lots, Nos. 11 and 13 Cedar-st., near Bushwick-ave. J. J. Freeman is the con-tractor and Frank S. Lowe the architect. The new plant, when completed, will cost about \$20,000, the building proper costing \$10,000, and the gymnasium equipment and land, together with the clubhouse

equipment and land, together with the chabnonse formishings, as much more.

The old building owned by the club, on the site of the present structure, was destroyed by fire on Sunday morning, December 26, 1895, after the monthly athletic entertainment of the previous night had been successfully carried out. Since that time the organization has occupied temporary quarters at No. 1.285 Broadway, and has recently eased the Brooklyn Labor Lyceum for its public atertainments until the new chabnouse is comieted. The building will be of frame, brick filled and left foundation, the front being of motified Roan brick The bonds of the contractor call for its impletion by Sentember I, when the club will possess one of the costest and most complete houses it he sort in the Greater New-York.

At a recent meeting of the Board of Governors was decided to raise the initiation fee of the club fier May I, until which date it will be \$1, and the annual dues \$12.

A SPIRITED CONTEST EXPECTED.

G. A. R. MEMBERS LOOK FOR A HOT FIGHT FOR

THE DEPARTMENT COMMANDERSHIP IN THIS STATE.

Secretary of State John Palmer made a brief visit to Brooklyn on Friday in the interest of the can-didacy of Mr. Wood, of Orleans County, for the siace of Department Commander of the Grand Army of the Republic in New-York State. His task is said not to have been a promising one, as many of the Brooklyn members of the G. A. R. are understood to be pledged to the support of Noah Tebbetts, of Grant Post. The Tribune announced the candidacy of Mr. Tebbetts two months ago. and much active work has been done since then. The State encampment will be held in Rochester next month, and lines are being drawn for one of

on County, are likewise candidates. The struggle, it is believed, will simmer down to a contest between Tebetts and Wood. Mr. Tebbetts is friends are strengthened not only by the fact that they have powerful Grant Fort with them, but, in addition, by the fact that Brooklyn has furnished only the fact has a past commander of Grant Peat. He was a neember of the 15th New-Hampshire Regiment, and served throughout the contest.

DEATH OF EDWARD READ.

Edward Read died at his home, No. 204 Gatesive., on Friday afternoon at 5 o'clock. The funeral tervices will be held there this evening at & o'clock. Read was born in Salem, Mass., on July 15 187. He was well known as a merchant and broken in the provision business, and was one of the sarilest members of the New-York Produce Exchange. He had been in active business in New Snange. He had been in active business in Appendix Fork City for forty years. He began his business career in Boston, and was a partner in the firm of Harrison, Fay & Co. The firm in New-York with which he was associated was Lloyd, Read & Roundy. In later years he had carried on a commission and brokerage business in his own name. The body will be taken to Salem and placed in the family tomb.

REWARD OFFERED FOR THE TORPEDO. The crew of the battle-ship Indiana, which is The crew of the black continued the search yes-lying off Tompkinsville, continued the search yes-terday for the dummy torpedo which was lost from the ship on Wednesday last while the crew was being drilled in terpedo practice. The shores of the bays have now been searched as far as Sandy Book, but no trace of the missing torpedo has been found. The dummy is worth \$2,500. Captain faylor, of the battle-ship, has offered a reward of and for the return of the torpedo.

THE JERSEY CITY ELECTION.

REPUBLICAN LEADERS MANIFEST A DIS-POSITION TO SURRENDER THE OFFICES-LAWYERS INSIST THAT THE M'AR-

THUR LAW IS CONSTITUTIONAL. Preparations have been made to exclude the Democrats who were elected in Jersey City last Puesday from the City Hall on May 3, but the publican leaders who so strongly advocated a contest under the McArthur bill have encountered so much opposition in the executive council of the party that the project may be abandoned.

Colonel Samuel D. Dickinson left the city on Sat-Colonel Samuel D. Dickinson left the city on Saturday, estensibly for Old Point Comfort to enjoy a holiday. There is a strong suspicion that his destination is Washington, and that he has gone there to consult Senator Sewell. The leaders reserved that they did not heed the advice of Mayor Wanser, who insisted that the bill abolishing spring elections was in force, and opposed nominating candidates. It was by a bare majority of one that the Executive Committee of the Republican City Committee ordered the convention called and nominations made. Several committeemen who sustained the Mayor and voted against the election now warmly advocate abandoning the plan to fight the officers-elect under the McArthur bill.

The lawvers, however, insist that it is the duty of the present officials to remain in office, not for political reasons, but to have it determined whether the classification act is valid, as the decision of Justices Gummere and Garrison leaves in doubt the action of the city authorities since the classification act was passed.

Corbin & Corbin, who are supplying the legal advice, have signified their willingness to enter into an agreement with the lawyers for the officers-elect to institute proceedings at once and have the final decision rendered before the first Monday in May, and avoid any controversy over the offices. They contend that the questions involved are of such vital importance that special sessions of the Supreme Court and the Court of Errors would be called, and prompt decisions would be rendered.

This proposition is not received with favor by the opposition, who claim the offices by the votes of the people, and finsit that they will get them without any serious resistance. rday, ostensibly for Old Point Comfort to enjoy

AN ACT NOT ON THE BILL.

THE SHERIFF OF PASSAIC COUNTY INTERRUPTS A VARIETY PERFORMANCE WHILE SERV-

ING AN ATTACHMENT Paterson, April 18 (Special).-There was plenty of excitement at the Bijou Theatre lost night, when Sheriff Hopson levied an attachment on the effects of the Irwin Brothers' Big Burlesque Company. The performance was stopped while Manager Irwin went to the footlights to tell the audience what was happening. The audience called lustly for Hopson, and promised to make it unpleasant for him for stopping their amusement.

The Sheriff's claim was for \$263 75, and, after getting the box-office receipts, he, with a constable and two lawyers, went back of the stage to levy on the property of the company to make up the balance.

balance. The performers were thrown into a state of con-sternation by the invasion, and Manager Irwin immediately stopped the performance, while he strode on the stage to win the sympathy of the audience. He was eminently successful, and a chorus of howis against the Sheriff arose from pit and gallery. The audience refused to leave their seats until the performance was finished. A com-promise was effected and the play went on.

TO BUY THE HOTEL BRESLIN.

THE GOVERNORS OF THE HOPATCONG CLUB AGREE TO PURCHASE THE WELL-KNOWN HOSTLERY.

governors of the Hopatcong Club, which was recently organized by leading men of the State, met recently organized by leading men of the State, met at the Essex Club, in Newark, on Saturday and agreed to the purchase for a clubhouse of the Hotel Breslin, at Lake Hopatoong. The price is \$110,000, and the property includes the hotel, stables, furnishings, grounds, boathouses and other buildings. The property cost about a quarter of a million. The governors will visit the property in a few days. Extensive alterations will be made.

The hotel was established by a company of which Robert Dunlap, the hatter, was the principal stockholder. Mr. Dunlap is also a member of the Hopatoong Club.

A RECOUNT ORDERED IN CAMDEN.

THE RETURNS FROM FOUR WARDS TO BE CAN-VASSED AGAIN IN THE INTEREST OF THE DEMOCRATIC CANDIDATE

FOR CITY TREASURER.

Camden, April 18 (Special).-Supreme Court Justice Garrison last night ordered a recount of the vote of last Tuesday's election in the Fifth, Sixth, Seventh and Eighth wards. The order was granted on the application of William J. Kraft, who C. Lippincott, the Democratic and represents F. Committee of One Hundred candidate for City Committee of One Hundred candidate for City Treasurer, who was defeated by 47 votes. The recount does not include the vote on City Council, ever which there are some disputes, and no direct allegations of fraud are made. It is simply suggested that errors and discrepancies in the returns filed by the election officers lead to the belief that a recount will show Lippincott's election. The ballot-boxes have been ordered into the custody of the County Cierk, and the recount will begin on Tuesday morning next in the presence of the County Board of Elections, the candidates and their attorneys.

GEORGE GOULD'S EASTER GIFT. Lakewood, April 18 (Special).-During Lent the vestry of All Saints' Episcopal Church have made special appeals for funds to raise the mortgage on the rectory, and the collection at this morning's service was devoted to that purpose. When the proceeds were counted and the envelopes opened at the close of the services, one of the latter was found to contain a check for \$1,006 from George Gould, who is a regular attendant at the church.

BEAT THE JUSTICE FOR REVENCE. Paterson, April 18 (Special).—Because he refused marry Martin Greacen, of Midland Park, to Mary Grich, of Paterson, Justice William Levy was badly beaten by the would-be husband last

Greacen, with a friend named William Moore, en-Greacen, with a friend named William Moore, en-tered a dance hall in Straight-st., where they met Mary Grich. All three were intoxicated, and a marriage was decided upon between the girl and Greacen. The trio went to Justice Levy to be mar-ried. The Justice saw their maudiin condition, and refused to pronounce them man and wife, where-upon Greacen hit the Justice in the face, knock-ing him down. Moore separated the combatants and Greacen and Mary ran away.

WOKE EVERYBODY BUT THE POLICE. Orange, April 18 (Special).--Unknown thieves broke into the abandoned hat shop of McGall Brothers, in Mitchell-st., about midnight yesterday, and carried off a copper coloring kettle weighing about two hundred pounds, with the coil of copper pipe inside it. They got off safely with their booty and took it to Rollinson's Woods, on the side of the Orange Mountain, where, with sledge hammer and a cold chisel, they proceeded to cut it into pieces that could be handled. The to cut it into pieces that could be handled. The residents on the mountain were disturbed all night by the noise of the blows, but the police did not seem to hear the din. About daylight the plunder was carried to the house of Mrs. Mary Odell, No. 8 Valley-st., and stored in the cellar, Just as the last piece was being taken in the Orange police detected the men and gave chase. The thieves escaped by jumping a fence and running across lots. Detective Conroy and Policemen Brennan and Graham entered Mrs. Odell's place and secured the booty, which they took to the Orange police station. The pelice have r clew to the thieves. The kettie was valued at \$550.

BROOKLYN DEFEATS NEWARK.

The Brooklyn Baseball Club, of the National League, played a game with the Newarks at Sportsman's Park, Newark, yesterday, and won by narrow margin. The score by innings follows:

Eatteries Carriet, and Hodge and Rothfuss, Payne, Kennedy and Grimm. Umpire-T. Burne.

A BICYCLIST SEVERELY HURT. Charles Foster, of No. 125 West One-hundredand-ninth-st., and E. R. Fernald, of No. 102 West Eighty-fourth-st., went out on their bicycles vesterday morning for a spin to Orange-They entered the Desbrosses at, ferry-house just as the boat was leaving. Ticker Collector Branni gan shouted to warn the men and Fernald stopped gan shouted to warn the men and Fernald stopped, but Foster scorched down the bridge. The boat by this time was about two feet away. Foster's wheel struck the guard of the boat and fell into the river. Foster was pitched headlong to the deck. His nose was fractured, the skin was craped from his face, and his flesh was filled with splinters. When the boat reached Jersey City he was attended by Dr. McGill, and was sent home in a carriage. His bicycle was fished out with a boathook and takes in charge by his companion.

USED THE CLUB ON HER HUSBAND. Westfield, April 18 "'Al" Day, of Downer-st, was beating a refractory horse vesterday when his wife came out of the house and commanded him to stop.
He paid no attention to her. Now he is sorry he
did not obey, for Mrs. Day took the club away from
him and used it on him until he begged for mercy
and promised not to beat horses again.

HOW CITY TAXES ARE LAID

CORPORATIONS ARE HELD TO STRICT ACCOUNTABILITY.

THE IDEA THAT THEY ESCAPE PAYING THEIR JUST DUES A WRONG ONE-HARSHNESS TO

THEM ALSO AVOIDED-PAINS OF THE COM-MISSIONERS TO CARRY OUT THE LAW

Criticism of a public official, or of a department of a great city, should in all fairness be at least based upon a reasonable foundation, for "it is much easier to be critical than to be correct, Reckless assertion is like a boomerang that is likely to return and smite him who hurled it. If as has been said, lies at the bottom of a well, it must be like certain gambling stocks, well watered, but even truth reduced to such a grade is preferable to an untruth which is concealed in

vidiously under the garb of apparent plausibility. Freedom of speech in this land of liberty is the inherent right of all, but when the privilege is recklessly and oftentimes maliciously abused to give utterance and circulation to a libel, the freedom of the cudgel is likely to follow. The pen can wound more deeply than the sword, and it is no indication of a lack of suffering because the wound is a bloodless one. The blacksmith in his forge may hammer the red-hot fron for years with safety, but there is liable to come a time when the spark will fly back into his face to brand him.

To be charged with favoritism is one of the nany unpleasant experiences that attach to the official life of a Tax Commissioner. Certain people and associations who, for some undefinable reason, are opposed to corporations simply because they are corporations, for there seems to be something in the name to influence their animosity and excite their prejudices, charge the Commissioners with favoring that class of taxpayers.

The officers of corporations, on the other hand, with an unusual exhibition of indignation and often of temper, charge the Commissioners with making an unjust discrimination against them and of establishing a line of procedure that will tax them

ONE POINT IN COMMON.

There is discrepancy in the two statements that it is difficult to reconcile. If the former classes are correct in their allegations, then the representatives of corporations must labor under a de-If the latter's charges are true, and can be substantiated, then the former have made a grievous error. One undisputed fact remains uncovered upon the surface, however, that no matter what doubts may exist as to the merits of the controversy between the two parties, and however separated they may be on the controversial points, they are united in the opinion that all the difficulties of the situation lie at the door of the Tax Commissioners' office. They mercilessly hurl their missiles with bared muscles at the heads of these unoffending officials, and "breathe out invectives gainst the officers."

Here is an interesting contention which would excite merriment among those who know how baseless are the charges, if it were not for the solemn fact that statements of such a character, particularly when they obtain wide publicity and circulation through the medium of the newspaper, engender in the mind of the reader unjust suspicions and afford a subject for earnest meditation. applicable in such a case are the words of Mac-

The opinion of the great body of the reading public is very materially influenced by the unsupported assertions of those who assume a right to

The charge made by the association referred to is that corporations are not taxed sufficiently and to the full extent of the law, and the charge is made somewhat specific in so far as it is alleged that they are not assessed for such real estate as they may own at its actual value.

Per contra, the corporations charge that they are illegally assessed for their real estate at its actual value, and they declare that they are wrongfully treated by the Commissioners, they maintain, should assess it in the same manner as the real estate owned by private individuals-in other words, that the Commissioners are bound to accept the assessment placed thereon by the deputies and that they cannot add to that

WHERE ARGUMENT IS USELESS.

There is no balm that can assuage the fervor of these irreconcliable parties. There is no oil that can subdue into quiescence these angry elements. The waves that lash and beat each other into foam on the bosom of the boundless ocean are as likely to be fulled into repose by the shricking of a hurricane in midwinter as the divergent passions of these two classes are by the words of reason. You might talk about the requirements of the law until the doomsday clock strikes the hour of midnight. and the dawn of the eternal morning the eastern sky, but you cannot convince them that they are in error. Prejudice, not knowledge, is what they nurture. How applicable are the words of Dryden:

Errors, like straws, .pon the surface fi He who would search for pearls must dive below. The law affecting the taxation of State corporations provides that they shall be assessed at the actual value of their stock, and in making up their annual statements for the Tax Commissioners they are required to include in their gross assets the value of their real estate, but are entitled

to deduct therefrom its assessed value. There are other deductions which, under the law and the decisions of the courts, corporations are entitled to make from their gross assets. These include United States, State and city bonds, such part of their capital as may be invested in other States and foreign countries and always their in debtedness.

Corporations are also entitled to deduct from their assets imported goods in original and un-broken packages, for the Federal courts have decided that no State has the authority to tax im-ported goods, as such taxation is construed to be a violation of the United States Constitution, which provides that Congress shall have the exclusive right to regulate commerce between the States.

A FEDERAL EXEMPTION.

Federal courts, in their judicial determina tion of this question, have adjudged that such goods are only temporarily in the hands of the importers, or as if they were in transit, and until they are sold and delivered to the purchaser they do not become any part of the taxable personal property of the country.

It will thus be perceived that, although a cor-

poration may have large resources, yet when its liabilities and its non-taxable assets are deducted therefrom the value of its personal property often sinks into insignificance, and in many case there is nothing left which the assessors can legally reach. In the taxation of corporations under such peculiar circumstances it can be realized how little there is in much and that "to have nothing is not poverty.

This is the origin of the incessant outery that is ever persistently raised against the Commission-When corporations issue their annual reors. ports, showing large surplus capital, if they happen to escape local taxation, unfounded charges of discrimination and favoritism are made those who are ignorant of the tax laws and the decisions of the courts upon that subject.

Such vilification, often repeated, while it is cherished as a precious and palatable morsel by that houghtless class who dote and gloat on aught that is scandalous and slanderous, yet it awakens in the mind of the honorable citizen a feeling of sorrow and a distrust of public officials that it is difficult to remove. Such reckless statements should be promptly challenged and crushed to earth that they may never rise again,

A HARDSHIP OFTEN WORKED.

Every corporation in this city is taxed to its full legal liability, and many of them far beyond the legal limit. Each is compelled to contribute its pound of flesh, and during the last few years of business depression, when financial ruin threat-ened the country, that pound of fiesh has been taken from nearest the heart, in many instances westering the insolvency of the organization which was to the interest of the municipally to foster

ed by the taxing officials of the State and of this city, it must be admitted that they have had a hot time of it. The feeling that possessed them during these trying times can fittingly be described

the language of Sydney Smith:
"Heat, malam! it was so dreadful here that I build there was nothing left for it but to take off my flesh and st in my bones."

Why there should be a distinction made by law between the real estate owned by corporations and

that owned by private individuals is a problem difficult to determine, unless ex-President Harrison has given the correct solution of it when, in

a recent lecture, he referred to tax laws as "the

hodge-podge of sixty-day Legislatures." A corporation is a body politic formed and au-thorized by law to act as a single person, and yet if a single person, other than a corporation, owns real estate it is assessed in one way, and if it is owned by a corporation, acting as a single person, it is assessed in another way. How incongruous are laws which thus discriminate against the owners of the same class of property! It is not surprising that such an unjust and unequal distribution of the burdens of taxation should arouse indignation and condemnation in the minds all who expect wisdom and justice from legislative bodies. THE CASE OF THE WORKINGMAN.

To institute a comparison between these two

methods of taxing real estate take the case of a mechanic or a laborer, who, after years of toll and abnegation, finds himself enabled to purchase a modest little home for himself and his family in the annexed district:

At hight returning every labor sped; He sits him down the menarch of a shed; Smiles by his cheerful fire, and round surveys His children's looks that brighten at the blaze; While his lov'd partner, boastful of her hoard, Displays her cleanly platter on the board. In due course, the assessor appears upon the scene, and after inspecting the laborer's humble home, fixes its value for the purpose of assessment.

Of the long day, and wish 'twere done.

How persistently the Commissioners have fought those who seek to evade taxation the records of the courts will demonstrate. Sometimes encouraged by success, but never disheartened by defeat, they have ever combated that class of persons who try to shirk the duty of every patriotic clitzen, the duty of contributing toward the expenses of the city government. If a law is obnoxious, they do not consider that a reason for its non-enforcement. If a law is so loosely framed that a coach and four can be driven through it, that is the fault of the Legislature which enacted it. The remedy for an obnoxious law is to repeal it. The remedy for an ineffective law is to amend it. Tax Commissioners have but one duty to perform, and that is to enforce the laws as they find them on the statute books. Such valuation may appear excessive to the proud owner, yet he knows that it is less than it cost him, and he is contented.

In due time he pays his taxes and his mind is relieved of that burden for another year. He is a happy man, too, for he realizes that, as a taxpayer, he has contributed his mite to the support of the local Government that protects him and his family and that educates his children.

But suppose the matter did not end there? Suppose he was assessed for \$1,800 on a home for which he paid \$3,000, and that the Tax Commissioners, after compelling him to make a sworn statement as to the price he paid for it, should adjudge that he should pay an additional tax on \$1,200, the difference between the amount fixed by the assessor and the cost of his home, what would be his feelings?

Would he not consider such an assessment a great hardship and oppression? He would be fortunate, indeed, if he was not then compelled to part with his little home, not for what it would sell under ordinary circumstances, but for what it would bring at a forced sale, which always means at a great sacrifice.

If every laborer who owns his own happy little home in this city were to pay an assessment thereon equal to the price that he paid for it, there would be few such homes for the taxes would grind the owners into the dust. He would be compelled to return to a life that had become repugnant to him, and rear his children amid the undesirable surroundings and poisonous influences of a crowded tenemont district, where direful temptations would constantly surround them. owner, yet he knows that it is less than it cost proper methods to pursue in either case, but there can be none as to the necessity of the proceedings. The intricacles and technicalities of taxation, at all times difficult to grasp, have become aggravated by the courts, which have given entirely different interpretations to the same laws. There is much in how language is interpreted.

"Good morning, Pat," said an employer to his hired man. "Are you working with assiduity this morning."

A TRIPLE CRISS CROSS.

The assessors of this city then have to meet this ewildering condition of affairs: First-Many persons are complaining that the real estate of corporations is not assessed at its actual

Second—The corporations complain that their real estate is assessed too high.

Third—The State assessors complain that all the real estate in this city is assessed too low.

The first class is clamoring for an investigation.
The second class is threatening to take its capital elsewhere, while the third class is threatening to indet the assessors.

"It would be funny if you couldn't see, with two eyes in your head."
How unwise is undeserved criticism is demonstrated herein. The object and purpose of tax law, its effects and defects, not being generally understood, it is likely to be misinterpreted. If it is full of loopholes through which cunning and shrewd fellows escape, it would be only human to expect that the fault would be laid at the door of legislation. The fact is otherwise. It is laid at the door of the tax office. When the commandment was written "Thou shait not bear false witness against thy neighbor" Tax Commissioners were not in existence, and consequently it cannot be deemed to include them. The golden rule was not intended for the benefit of tax-gatherers. If any doubt the truthfulness of the saying "uneasy lies the head that wears a crown," let him doff his derby and assume the duties of a tax-gatherer in this great cosmopolitan city, and he will soon discover hox little pleasure there is in power, "To know the pains of power, we must go to those who have it; to know its pleasures we must go to those who have lt; to know its pleasures we must ge to those who are seeking it; the pains of power are real, its pleasures imaginary." indict the assessors.

There are on the assessment rolls of the Tax Department for this year nearly seven thousand corporations, domestic and foreign, and notwithstanding assertions to the contrary every State stock the assertions to the contrary every State stock corporation owning real estate that is subject to taxation is assessed for the actual value thereof and not for the assessed value as a private owner would be.

and not for the assessed value as a private owner would be.

To secure the necessary evidence of such actual value, corporations, in making their annual sworn statements to the local assessors, are required to give the following information:

"State the cost of your real estate.

"State for what amount your real estate is carried on your books as an asset.

"State assessed value of your real estate."

The gross assets of a corporation also appear upon the same statement subdivided as follows:

"Prescoral property.

"Real estate."

The sum of the latter two items makes the gross assets.

assets.

By such a plan the assessors can tell at a glance whether the real estate of a corporation is included in the gross assets at its cost price or at its assessed valuation, and if, as is frequently the case, the assessed value only is included, then the difference between the assessed valuation and the cost price is added to the gross assets, increasing the assessable value of the capital to that extent.

WHAT IS ACCOMPLISHED. will thus be seen that the charge that the actual value of real estate of corporations is not assessed has no more foundation than a castle built on air. It is such unwarranted assertions that poison the public mind. "A little fire is quickly Thus been alleged that if the names of those who attended a recent fashionable ball were placed on the tax list a large addition to the city's finances would be derived from their taxation. That would be thrashing old straw. That idea has been followed out before, and it resulted, with a few exceptions, in placing upon the assessment rolls a list of names from whom no tax could be collected. Is it proposed to put a tariff upon dancing?

The large majority of people who attend these fashionable balls are youthful. They live in that springtime of life which Byron refers to when he says:

On with the dancel let to the trodden out, which, being suffer'd, rivers cannot

On with the dance! let joy be unconfined:

No sleep till mora, when Youth and Pleasure meet.

They have no separate estates which the assessors can reach, and are dependent upon their parents. Many of them are still students at college. Their rich fathers' names are already on the tax lists and have been for years.

While the Tax Commissioners openly declare that they are always willing to receive suggestions that will add to the list of persons subject to personal taxation, it is an unquestionable fact that no new suggestions can be made under the existing system of taxation. The ground has been gone over so thoroughly that every conceivable plan has been tried. The soil has been so nearly exhausted that it will produce but little fruit that is new.

One wise citizen lately approached a Commissioner with a new idea that was certainly an original conception, and that was copy every name in the city directory on the assessment rolls and compel each one and all to appear in person at the tax office and "swear off." Under his system every bootblack, every kalsominer and every pedier in this city was to he assessed.

But he was met with the Interrogatory: "Suppose, knowing that they have no property from which the tax can be collected, they decline to appear at 'he tax office and swear off." Then they would be assessed by default, the amount so arsæssed would be included in the assessment rolls certified to by the Commissioners to the Board of Aldermen, and upon which the tax rate is based. This would result in a serious financial complication, for a large deficiency would have to be made good the following year. There remains but one further suggestion to make to increase the tax list, and that is to put on tramps and beggars. But even with the millionaire and the beggar on the tax lists there would still be the cry:

Well, whiles I am a beggar I will rail. On with the dance! let joy be unconfined: No sleep till more, when Youth and Pleasure meet.

Well, whiles I am a beggar I will rall And say there is no sin but to be rich; And, being rich, my virtue then shall be To say there is no vice but beggary.

To say there is no vice but beggary.

There it no county in this State where such henest and determined efforts are made to enforce the laws affecting the taxation of real and personal property as are made in this county. Outside this city there is no concerted effort made to tax personal property, while in the hayseed districts such a thing as personal taxation is comparatively unknown. They do tax country dogs, but the tax ends with the dogs.

NOTHING ESCAPES THEM.

If a New-York City dog is to be taxed the State taxing officials come pouncing down hitherward and not only insist that the city dog be taxed from the tip of his nose to the tip of his tail, but demand that his fleas be taxed also. If they could only get a city deg once treed they would make Tax Commissioners tax his bark or threaten

If the grasping hayseeds should ever develop nto observing naturalists the fate of the greater city would be scaled inevitably, for they would discover how boundless are the limits of taxation, not only so far as it affects the inhabitants of this city, but so far also as it affects the inhabitants of a dog.

this city, but so far also as it affects the light tants of a dog.

So, naturalists observe a flea

Has smaller fleas that on him prey;
And these have sancier still to bite 'em
And so proceed ad infinition.

The result of such non-enforcement of the personal tax in other parts of this State is that when the Tax Commissioners make an effort to tax any one according to his holdings he packs his trunks, selzes his grip and seeks an abiding place in the agricultural districts and beyond this jurisdiction.

The tax-dedger then develops a sudden love of nature. He sighs for "a lodge in some vasi wilderness, some boundless contiguity of shade," and it might be truthfully remarked here that the wilderness is full of such lodgers, who are shrewd enough however, to select shade contiguous to this city, where they still continue to conduct their daily business, while to the support of its government they do not even contribute a nickel.

FLEEING TO THE COUNTRY. FLEEING TO THE COUNTRY.

cott. Judge Advocate-General Kneeland, Colonel Henry M. Sackett and Colonel Warren M. Heely If every man who lives in this city were taxed according to the actual value of his personalty this city would be deserted by the wealthy classes. of the Governor's staff; Lieutenant-Colonel Downs, Every year adds to the number of the fleeing army. Not only is this true of individuals, but executors of large estates add the contiguity of shade to the shade of sorrow by changing their residences and then defiantly snap their fugers in the faces of the Commissioners. The cradle and the grave unite to evade the tax-gatherer.

The wat-liful cyss of those whose circumstances compet them to remain here and bear the consequences of the acts of the departed tax-dodger are gistering with anger. The spark of hatred is smouldering in their breasts, where good-will to man should dwell, and that spark should not be needlessly fanned into a consuming flame. The narrow invary that since divided the classes from the manes is now a highway, and while it is becoming broader every year the feeting of antagonism is becoming more intense.

It is natural that the mechanic who has saved a few thousand dolars, and who is taxed therefor, should bitterly complain when he discovers that the man who has saved a few millions thus cludes the tax-gatherer. It is hard to be compelled to bear another's burden, and this feeling is intensified when it is known that that other was better able 71st Regiment; Lieutenant-Colonel Rand, 9th Regi-ment; Lieutenant-Colonel King, 22d Regiment; Every year adds to the number of the fleeing army. ment; Lieutenant-Colonel King, 22d Regiment; Major Francis, 71st Regiment; Major Jarvis, 8th Regiment; Captain Bridgman and Lieutenant Hurry, Squaaron A. Captain Austin, 8th Regiment; Captain Hart, 22d Regiment; Lieutenant Dominelly, 8th Regiment; Lieutenant Smith, Troop C., Lieutenant Dowling, 71st Regiment; Lieutenant Momilier, 2d Batters; Captain Sauvan, 8th, Regiment; Aeststant Inspector Lee, Lieutenant M. Miles, 72d Regiment; Captain Howland Pell, 12th Regiment; Major Montant, of the Inspector-Genera, 8 staff, and ex-Police Commissioner John McClave.

Captain Homer W. Hedge was in command of the corps, and was assisted by Lieutenant Charles F. Lemble, ir., and Sergeants Samaon, Eidlitz, O'Rourke, Erlandsen and Wran.

Grin and bear it.

That's what you'll have to do, if your housework tires you out and you won't take away the hardest part of it with Pearline. That's what women have had to do for lo, these thousands of years.

Pearline has done, and is doing, more to lighten and brighten woman's work than any other one thing. It saves her time, her money, her health and strength, in hundreds of ways. Do every bit of your washing and cleaning with Pearline. Willions Pearline

With aching hands and bleeding feet We dig and heap, lay stone on stone; We bear the burden and the heat Of the long day, and wish 'twere done.

DIFFICULTIES OF LANGUAGE.

Taxation is not popular, but neither is hanging

Taxation prolongs the existence of governments

Hanging shortens the existence of crimirals. There

may be an honest difference of opinion as to the

proper methods to pursue in either case, but there

morning."
"No, sir.' Shure, I'm workin' with a crowbar."
"Ah, Pat, you are facetious."
"No, sir. I'm Pat Flanagan."
"Oh, I see now."
"It would be funny if you couldn't see, with tw

DRIVEN FAR OUT OF HER COURSE.

THE STARBUCK ARRIVES FROM ZEBU AFTER A

After a remarkably long voyage of 219 days, the

American three-skysail-yard ship William H. Star-

buck, arrived at Quarantine on Saturday night

northern part of the Malay Archipelago, with 9.000

bales of hemp, weighing 2,200 tons. The vessel was

ANDREW J. GARVEY'S BODY ARRIVES.

HIS WIDOW BRINGS IT FROM ENGLAND FOR

BURIAL AT WOODLAWN.

The body of Andrew J. Garvey arrived here yes-

WAYNE MACVEAGH RETURNS FROM ITALY.

THE EX-AMBASSADOR AND HIS FAMILY ARRIVE ON THE NEW-YORK-OTHER PASSENGERS.

Among the passengers who arrived here early

yesterday morning from Southampton on the Amer-ican Line steamship New-York, which was delayed

about thirty hours by heavy head winds and seas in

the first half of her passage, were Wayne Mac

Mrs. and Miss MacVeagh; Dr. F. G. Brathwaite

Vengh, ex-United States Ambassador to Italy, with

United States Navy, and Mrs. Brathwaite; Mr. and Mrs. William Cooke Daniels, General and Mrs. J. K. Mizner, Mr. and Mrs. W. L. Marcy, Dr. C. S.

Middleton, Mr. and Mrs. Herbert Foster Otis, Colo

nel and Mrs. Heary B. Plumer, with Miss Plumer, the Misses E. G. and Marjorle Plumer and Daven-

port Plumer; Mr. and Mrs. T. W. Sanders and John

OLD GUARD SERVICES.

Services commemorating the seventy-first anni-

versary of the Old Guard will be held in St.

THE 1ST SIGNAL CORPS REVIEWED.

Corps took place Saturday night in the Central Park Riding Academy, in the presence of a large and appreciative audience. Colonel G. J. Greene, As-

sistant Inspector-General, was the reviewing and

uspecting officer, and some of the exercises were

Among these present were District-Attorney

particularly interesting.

terday on the steamship New-York. Mr. Garvey.

her exceptionally long passage

Zebu, one of the Philippine Islands, in the

on board throughou

VOYAGE OF 219 DAYS.

to bear the burden bimself. The hard-earned savings of the toller should not be diverted to such Flint's Fine Furniture HOSTS OF RICH AND

LOCAL FEDERAL OFFICES

FACTORY PRICES.

ORIGINAL SPRING DESIGNS.

MR. JORDAN LIKELY TO REMAIN AS-SISTANT TREASURER.

PROBABILITY THAT ELLIS H. ROBERTS WILL BE MADE TREASURER OF THE UNITED

STATES-SENATOR PLATT RE-TURNS TO WASHINGTON

Senator Platt returned to Washington yesterday afternoon. His usual Sunday-school class gathered early, and there was much running to and previous to his departure, and the air was full of gossip of all kinds. Patronage was mainly the talk of those who called upon Mr. Platt while he was in this city. Among those whom Mr. Platt saw and talked with were Edward Lauterbach, Louis F. Payn, State Chairman Hackett, George R. Bidwell, Cornelius Van Cott, Lemuel E. Quigg nd Ellis H. Roberts.

There seems to be no doubt in the minds of those who have talked with Senator Platt and have come in contact with the Administration at Washington that President McKinley is fully determined to rethat President McKinley is fully determined to retain Conrad N. Jordan as Assistant United States Treasurer in charge of the Sub-Treasury here. A strong sentiment in favor of the retention of Mr. Jordan has manifested itself in Wail Street, and it is now admitted that the President intends to keep Mr. Jordan in the office and disregard, so far as this office is concerned, the application made on behalf of Ellis H. Roberts, formerly Assistant Treasurer and now president of the Frankin National Bank. It was learned yesterday that the President feels most kindly disposed toward Mr. Roberts and those who have urged him for the estrongest reasons cause him to refuse the request and continue Mr. Jordan in office. It is now reported, and upon trustworthy authority, that the President has suggested that Mr. Roberts accept the post of Treasurer of the United States to succeed D. N. Morgan. The President's suggestion was made known to Mr. Roberts, and he is reported to have said that, if the office should be tendered him, he would accept it. Mr. Roberts, it is known, has expressed a preference for living in New-York, but on the suggestion of the President, and in view of the wishes of Secretary Gage, who is a warm personal friend of Mr. Roberts, he has said he would go to Washington. In the event of Mr. Roberts taking the Treasurership. Charles F. James, who is vice-president of the Franklin National Bank and a son of Thomas L. James, president of the Lincoln National Bank, will probably succeed Mr. Roberts as president. None of those interested would confirm the report yesterday, but such a programme is known to be under consideration and probable of fulfilment.

The appointment of George R. Bidwell as Collector of the Port is another matter that was talked over, Mr. Bidwell is confident that he will be chosen to fill this office. He says that he saw talked over, and Mr. Van Cott was told that his talked over, and Mr. Van Cott was told that his chances were excellent. The selection of Wilbur F. Wakeman as Appraiser and tain Conrad N. Jordan as Assistant United States Treasurer in charge of the Sub-Treasury here. A

bales of hemp, weighing 2,200 tons. The vessel was towed to Roberts's Stores, in Brooklyn, yesterday. Her metal sheathing was nearly worn from her bottom, and her sides were weather-beaten and nearly void of paint.

She left Zebu last August with a crew of seventeen officers and men. On her way to Macassar Strait she encountered exasperating calms and adverse currents, which carried her far out of her course, and left her helpleasty drifting about for many days at a time. She was carried out of her course by a strong current seventy-two miles in a single day. When, at last, she succeeded in getting into the Indian Ocean, a hundred days had been consumed in going a distance of about fifteen hundred miles. While crossing the Indian Ocean she met with a succession of severe gales, which still further de-layed her, but she had good weather and made fair time from the Cape of Good Hope to this port. Her passage was fully twice as long as it should have been for a vessel of her class. She did not speak a single vessel on her tedious trip. Captain Reynolds, who commands the ship, says that there were plenty of provisions and no sickness on board throughout

THE CITIZENS' UNION.

WORK OF ENROLMENT BEING PUSHED RAP-IDLY-A STATEMENT REGARDING THE

MOVEMENT.

The Citizens' Union is rapidly pushing the work of enrolment at its headquarters, No. 39 East Twenty-third-st The union has ing statement:

Twenty-third-st the another the statement:

The union is made up of citizens of all opinions, all creeds and all occupations, who believe that the city should be governed by the people and for the people, not by the bosses or for the bosses. It is a union of men in all employments, in business, in the trades, in the professions, standing on the common ground of good citizenship. Honest, efficient and intelligent city government is the object of the union. Every voter who believes in that object is asked to join, without regard to his opinion as a Republican, a gold Democrat, a sliver Democrat or as a member of any National party whatever. The union has no concern with columge, free trade or protection, or with National or State politics in any form.

The union demands an honest and efficient administration, good schools, clean streets, more who was implicated in the frauds of the Tweed ring, by reason of building contracts he secured from "Boss" Tweed, lived for many years in Southampton, England, where he died on April 5. The body was accompanied across the Atlantic by Mr. Garvey's widow, and her brother, William Harrold Jarrett. The coffin containing the remains, was inclosed in a white pine box. Upon the arrival of the New-York at her pier, an undertaker at once transferred the body to the establishment of H. E. Taylor & Co., of No. 134 East Twenty-third-st. It will probably remain at this place until the burlal.

Mr. Jarrett said yesterday that the arrangements for the burlal had not yet been completed, but it is probable that it will take place to-morrow afternoon. Two years ago, when Mr. Garvey was in this country, he purchased a plot in Woodiawn Cemetery. A vault has since been built and in it Mr. Garvey's will is to be contested. Mrs. Garvey informed the officers of the New-York that she intended staying at the Holland House, but inquiries made last night showed that she had not registered at this hotel. ring, by reason of building contracts he secured

any form. The union demands an honest and efficient administration, good schools, clean streets, more breathing spaces, better housing in the overcrowded parts of the city, better rapid transit facilities, strict supervision of the city's franchizes, a full return for public privileges granted to corporations and a just and fair enforcement of local statutes and ordinances.

The union demands that our city officers shall be chosen because they can be trusted to work for these objects only, not because they are ready and able to promote the aims and ambitions of one or the other of the National parties. In National elections we must have National issues, but in city elections city issues alone should be considered.

Enrolment as a member of the union does not mean that a voter gives up his party or his individual opinion on National issues. All citizens, of whatever party, who desire that the city shall be governed honestly and well, are strongly urged to enroll as members of the union.

THE UNION OF TWO BAPTIST CHURCHES. The congregation of the Macdougal Street Baptist Church proceeded yesterday-in accordance with the arrangement to consolidate the two churches the arrangement to consolidate the two churches described yesterday in The Tribune—to the North Eaptist Church, Eleventh-st., near Seventh-ave, where they will worship in future. The Macdougal-st. church was founded in 1809, and has at the present time 225 members, nearly all of whom will, it is expected, join the North Church. There were large congregations at the latter church yesterday. On May 2, at the morning service, the new members will receive the right hand of fellowship from the North Church by the congregation of the two allied churches, to which all the prominent Baptist pasters in New-York and Brocklyn have been invited. The Macdougal-st. church owned considerable property, nearly \$5,000 being involved in the transfer.

INFLUX OF IMMIGRANTS.

port Plumer; Mr. and Mrs. T. W. Sanders and John H. Starin, Mr. MacVeagh and family were met by a party of friends from Philadelphia and taken on an Annex ferryboat to the Pennsylvania Railroad depot, in Jersey City, where they immediately started by train for Philadelphia.

The passenger list of the French Line steamship La Champagne, which arrived here from Havre vesterday, contained the following names: The Brothers Malachy, Edwards and Jemel; Mr. and Mrs. George Hutchinson and Miss Hutchinson, Mrs. H. Loeser and Miss E. Loeser, Mr. and Mrs. J. B. Martin and Oscar Wormser. There were 2,080 immigrants landed at Ellis Island yesterday, and of that number about eight hundred were detained over night in order that their cases might be considered by one of the three Boards of Special Inquiry. Among them is Bertha Boards of Special Inquiry. Among them is Bertha Kraus, a pretty Jewess, who arrived on the steam-ship Marsala from Hamburg. She was met at Ellis Isiand by D. Adrienne, a Roman Cathele, who wooded and won Miss Kraus in Europe he Christmas. A rabbl was sent for, but owing 3 the Jewish feast of Pesach being observed yesterday the rabbi refused to perform the ceremony. He promised, however, to marry the couple to-day. Thomas's Church on Thursday at 3:5 p. m. The Rev. Dr. John Wesley Brown, rector of the church and chaplain of the Guard, will preach. The annual review and games of the 1st Signal

THE PETROLEUM MARKET.

The price of petroleum was again lowered last week by the development of gushers in Southwestern Pennsylvania. Weather conditions from this time forward will be favor-Weather conditions from this land, accordingly, material ad-ditions to stocks may be looked for. While the complete ditions to stocks may be looked for. While the complete figures show the shipments in March to have been the heaviest thus far in the year, they were considerably below the runs. Within the last fifteen months the stocks in the hands of the various pipe lines have more than doubled. Following is a record of pipe line movements, compiled from the figures of "The Oil City berrick": Mar., 95, Mar., '96, Feb., '97, Mar., '97,

Figures in bb/s—
Total receipte ... 2.454,542 2.676,264 2.637,770 2.911 179
Total deliveries .\*2.002,540 2.436,007 2.305,300 2.713,183 Exers receipts, \*117,998 240.57 582,380 Daily av. receipts 70,182 56,361 94,296 Daily av. deliv's, 83,051 78,381 82,323 D'ly av. ex. r'ts 74,700 7,710 11,871 4,454 Net atocks 4,780,540 5,481,772 10,100,877 10,221,660

\*Excess deliveries.
The partial returns of the pipe lines from April 1 to 13 Total bbis. Datly av. April. 98, ...1,129,031 S6,918 87,873 1,040,516 80,732 63,571

Husband You don't try to make home attractive.
Look at that table now; no luxuries to tempt the appetite.
Wife-Why, you provoking thing! you teld me only last night that you didn't have any appetite.
(Boston Transcript. Excess runs Sc. \$15 6.153 22,302
Refined petroleum closed at 6.05c per gallon in barrels
and 3.55c in bulk at New York, Philadelphia prices being
on a basis 5 points lower. Foreign quotations were: Landon, Audid rer imperial gallon; Antwerp, 156 france per
100 kilos, and Bremen, 5.59 marks per 50 kilos.

## the hottest elections the department has had. Judge Griffith, of Troy, and Mr. Shaw, of Jefferson County, are likewise candidates. The struggle,